

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
PORTSIDE GROWTH AND OPPORTUNITY FUND,

Plaintiff,

Case No. 07 CV 7834
(SHS)(RLE)

- against -

GLOBAL ePOINT INC.,

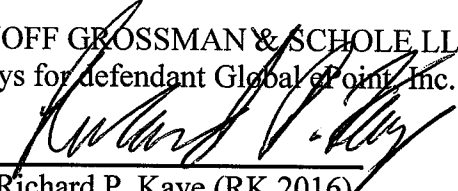
Defendant.
-----X

**GLOBAL ePOINT INC.'s FED. R. CIV. P. 7.1(A)
CORPORATE DISCLOSURE STATEMENT**

Global ePoint Inc., a non-governmental corporate party, is a publicly held corporation.
There is no publicly held corporation that owns ten (10%) percent or more of the stock of Global ePoint Inc.

Respectfully submitted,

ELLENOFF GROSSMAN & SCHOLE LLP
Attorneys for defendant Global ePoint, Inc.

By: 
Richard P. Kaye (RK 2016)
Nancy J. Kim (NK 4569)

370 Lexington Avenue
New York, New York 10017
Tel.: (212) 370-1300
Fax: (212) 370-0804

Dated: New York, New York
October 1, 2007